

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WAUKEE</div> <div>CITY OF <u>WAUKEE</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202501300000</div> <div>Director of Finance</div> <div>230 W Hickman Road</div> <div>Waukee, IA 50263</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		8,264,531		8,264,531	9,113,988
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		8,264,531		8,264,531	9,113,988
Delinquent property taxes		0		0	
TIF revenues		3,183,346		3,183,346	3,388,430
Other city taxes		26,087	0	26,087	79,737
Licenses and permits		1,391,501	16,030	1,407,531	944,440
Use of money and property		182,504	68,619	251,123	238,925
Intergovernmental		5,725,943	0	5,725,943	2,381,580
Charges for fees and service		578,556	14,244,976	14,823,532	15,707,773
Special assessments		129,869	0	129,869	27,000
Miscellaneous		428,487	129,143	557,630	277,450
Other financing sources		28,667,234	117,199	28,784,433	9,998,335
Total revenues and other sources		48,578,058	14,575,967	63,154,025	42,157,658
Expenditures and Other Financing Uses					
Public safety		3,965,138	0	3,965,138	4,428,830
Public works		19,243,779	0	19,243,779	3,256,019
Health and social services		4,800	0	4,800	4,000
Culture and recreation		2,800,482	0	2,800,482	1,715,353
Community and economic development		760,101	0	760,101	882,055
General government		1,095,226	0	1,095,226	887,331
Debt service		6,421,578	0	6,421,578	6,169,803
Capital projects		425,999	0	425,999	24,545,000
Total governmental activities expenditures		34,717,103	0	34,717,103	41,888,391
Business type activities		0	11,470,246	11,470,246	14,162,076
Total ALL expenditures		34,717,103	11,470,246	46,187,349	56,050,467
Other financing uses, including transfers out		4,675,245	688,702	5,363,947	6,953,335
Total ALL expenditures/And other financing uses		39,392,348	12,158,948	51,551,296	63,003,802
Excess revenues and other sources over (Under) Expenditures/And other financing uses		9,185,710	2,417,019	11,602,729	-20,846,144
Beginning fund balance July 1, 2014		11,297,734	29,395,621	40,693,355	64,176,557
Ending fund balance June 30, 2015		20,483,444	31,812,640	52,296,084	43,330,413
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 21,336,980	Other long-term debt		\$ 0
Revenue debt		\$ 8,038,217	Short-term debt		\$ 0
TIF Revenue debt		\$ 26,530,000			
			General obligation debt limit		\$ 58,545,606
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/19/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Linda Burkhart, Finance Director		→	(515)	978-7919	7919
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	4,719,597	1,209,235		2,335,699			8,264,531			8,264,531	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	4,719,597	1,209,235		2,335,699	0		8,264,531		T01	8,264,531	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	4,719,597	1,209,235		2,335,699	0	0	8,264,531			8,264,531	6
7	TIF revenues			3,183,346				3,183,346		T01	3,183,346	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	13,643	3,504		5,592			22,739		T19	22,739	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	3,348						3,348		T09	3,348	14
15	TOTAL OTHER CITY TAXES	16,991	3,504	0	5,592	0	0	26,087	0		26,087	15
16	Section B - LICENSES AND PERMITS	1,381,683	9,818					1,391,501	16,030	T29	1,407,531	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,875	3,654	4,948	14,577	13,665		39,719	24,431	U20	64,150	18
19	Rents and royalties	142,785						142,785	44,188	U40	186,973	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	145,660	3,654	4,948	14,577	13,665	0	182,504	68,619		251,123	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	2,356				987,846		990,202		B89	990,202	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	2,356	0	0	0	987,846	0	990,202	0		990,202	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,433,919					1,433,919		C46	1,433,919	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	45,491						45,491		C89	45,491	49				
50	Iowa Department of Transportation	8,040	8,104					16,144		C89	16,144	50				
51	Iowa Department of Natural Resources	4,350						4,350		C89	4,350	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	55,938	14,364	20,799	28,270			119,371		C89	119,371	54				
55	RISE Grant					782,154		782,154			782,154	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	113,819	1,456,387	20,799	28,270	782,154	0	2,401,429	0		2,401,429	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	3,042						3,042			3,042	63				
64	Library service	12,348						12,348		D89	12,348	64				
65	Township contributions	58,865						58,865		D89	58,865	65				
66	Fire/EMT service							0		D89	0	66				
67	School Reimbursements	126,490				955,760		1,082,250		D89	1,082,250	67				
68	Joint City Project Reimbursements					1,177,807		1,177,807			1,177,807	68				
69								0			0	69				
70	Total local grants and reimbursements	200,745	0	0	0	2,133,567	0	2,334,312	0		2,334,312	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	316,920	1,456,387	20,799	28,270	3,903,567	0	5,725,943	0		5,725,943	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,548,605	A91	3,548,605	73				
74	Sewer							0	3,431,856	A8Ø	3,431,856	74				
75	Electric							0		A92	0	75				
76	Gas							0	5,026,971	A93	5,026,971	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	975,796	A81	975,796	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	519,799	A80	519,799	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	23,396						23,396		A89	23,396	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	5						5		A89	5	92				
93	Ambulance charges	282,899						282,899		A89	282,899	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	97,491						97,491		A61	97,491	100				
101	Animal control charges	446						446		A89	446	101				
102	Other charges - Specify							0			0	102				
103	Copies/Faxes/Mechanic Fees/Utility Billing/Golf Course	174,319						174,319	741,949		916,268	103				
104	TOTAL CHARGES FOR SERVICE	578,556	0	0	0	0	0	578,556	14,244,976		14,823,532	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				27,378	102,491		129,869		U01	129,869	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	47,242						47,242	1,388	U99	48,630	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	90,346	5,501					95,847	99,799	U11	195,646	110				
111	Fines	56,973						56,973		U30	56,973	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Rebates/Damage Reimbursement	48,793	1,159					49,952	27,956		77,908	114				
115	Fire Association		15,203					15,203			15,203	115				
116	Library Friends/Foundation		27,571					27,571			27,571	116				
117	Waukee Foundation		130,699					130,699			130,699	117				
118	Asset Forfeitures		5,000					5,000			5,000	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	243,354	185,133	0	0	0	0	428,487	129,143		557,630	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	7,402,761	2,867,731	3,209,093	2,411,516	4,019,723	0	19,910,824	14,458,768		34,369,592	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					23,405,986		23,405,986	14,500	NR	23,420,486	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,198,780			724,262			1,923,042	102,699		2,025,741	127				
128	Internal TIF loans and transfers in				3,338,206			3,338,206			3,338,206	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,198,780	0	0	4,062,468	23,405,986	0	28,667,234	117,199		28,784,433	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,601,541	2,867,731	3,209,093	6,473,984	27,425,709	0	48,578,058	14,575,967		63,154,025	132				
133												133				
134	Beginning fund balance July 1, 2014	3,089,750	847,971	5,292,806	329,056	1,738,151		11,297,734	29,395,621		40,693,355	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,691,291	3,715,702	8,501,899	6,803,040	29,163,860	0	59,875,792	43,971,588		103,847,380	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF WAUKEE							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,955,311						1,955,311		E62	1,955,311	2
3	Purchase of land and equipment	39,299	16,441			294,563		350,303		G62	350,303	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	32,390						32,390		E89	32,390	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	677,471	9,206					686,677		E24	686,677	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	652,873						652,873		E32	652,873	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	238,177						238,177		E66	238,177	18
19	Purchase of land and equipment	46,974						46,974		G66	46,974	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,433						2,433		E32	2,433	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,644,928	25,647	0	0	294,563	0	3,965,138			3,965,138	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation		1,458,890	8,331				1,467,221		E44	1,467,221	42				
43	Purchase of land and equipment		189,328					189,328		G44	189,328	43				
44	Construction					16,496,492		16,496,492		F44	16,496,492	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	209,298						209,298		E44	209,298	48				
49	Traffic control safety — Current operation	38,711						38,711		E44	38,711	49				
50	Purchase of land and equipment	9,834						9,834		G44	9,834	50				
51	Construction					49,291		49,291		F44	49,291	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation	768,284						768,284		E89	768,284	65				
66	Purchase of land and equipment	15,320						15,320		G89	15,320	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	1,041,447	1,648,218	8,331	0	16,545,783	0	19,243,779			19,243,779	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WAUKEE							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	4,800						4,800		E32	4,800	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,800	0	0	0	0	0	4,800			4,800	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	653,825	29,042					682,867		E52	682,867	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction					240,717		240,717		F52	240,717	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	361,024	7,836					368,860		E61	368,860	127
128	Purchase of land and equipment	102,651						102,651		G61	102,651	128
129	Construction					857,320		857,320		F61	857,320	129
130	Recreation — Current operation	527,957						527,957		E61	527,957	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	20,110						20,110		E61	20,110	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,665,567	36,878	0	0	1,098,037	0	2,800,482			2,800,482	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	11,984						11,984		E89	11,984	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	288,054		24,139				312,193		E89	312,193	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	305,509						305,509		E29	305,509	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			130,415				130,415		E89	130,415	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	605,547	0	154,554	0	0	0	760,101			760,101	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	508,609						508,609		E29	508,609	160
161	Purchase of land and equipment	190,324						190,324		G29	190,324	161
162	Clerk, Treasurer, financial administration — Current operation	108,169						108,169		E23	108,169	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	85,104		24,470				109,574		E25	109,574	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	82,123						82,123		E31	82,123	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	92,441						92,441		E89	92,441	172
173	Purchase of land and equipment	3,986						3,986		G89	3,986	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,070,756	0	24,470	0	0	0	1,095,226			1,095,226	176
177	Section G — DEBT SERVICE				6,421,578			6,421,578			6,421,578	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6,421,578	0	0	6,421,578			6,421,578	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Sewer Project			75,613				75,613			75,613	189
190	Debt Issuance Costs					350,386		350,386			350,386	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	75,613	0	350,386	0	425,999			425,999	192
193	TOTAL CAPITAL PROJECTS	0	0	75,613	0	350,386	0	425,999			425,999	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,033,045	1,710,743	262,968	6,421,578	18,288,769	0	34,717,103			34,717,103	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								2,443,044	E91	2,443,044	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation							1,857,310		E80	1,857,310	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation							4,734,485		E93	4,734,485	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation							873,421		E81	873,421	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation							392,616		E80	392,616	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WAUKEE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								783,584	E89	783,584	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								385,786		385,786	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								11,470,246		11,470,246	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,033,045	1,710,743	262,968	6,421,578	18,288,769	0	34,717,103	11,470,246		46,187,349	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	138,259	1,198,780					1,337,039	688,702		2,025,741	255
256	Internal TIF loans/repayments and transfers out			3,338,206				3,338,206			3,338,206	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	138,259	1,198,780	3,338,206	0	0	0	4,675,245	688,702		5,363,947	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,171,304	2,909,523	3,601,174	6,421,578	18,288,769	0	39,392,348	12,158,948		51,551,296	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	174,755	11,563					186,318			186,318	263
264	Restricted	324,052	794,616	4,900,725	381,462	10,875,091		17,275,946			17,275,946	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	3,021,180						3,021,180			3,021,180	267
268	Total Governmental	3,519,987	806,179	4,900,725	381,462	10,875,091	0	20,483,444			20,483,444	268
269	Proprietary								31,812,640		31,812,640	269
270	Total ending fund balance June 30, 2015	3,519,987	806,179	4,900,725	381,462	10,875,091	0	20,483,444	31,812,640		52,296,084	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	11,691,291	3,715,702	8,501,899	6,803,040	29,163,860	0	59,875,792	43,971,588		103,847,380	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAUKEE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$ 2,082,251
Health.....	M32	All other.....	L89 \$ 853,379
Highways.....	M44 22,166		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80 1,150,884		
Sanitation.....	M81 80,869		
All other.....	M89 \$ 1,228,106		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

6,032,639

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,694,193	29U	39U \$ 564,112	49U \$	49U \$	49U \$ 3,130,081	49U \$	I91 \$ 104,209
2. Sewer utility	19U 5,692,000	29U	39U 799,000	49U 3,210,000	49U	49U 1,683,000	49U	I89 131,532
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U 3,480,000	29U 2,632,000	39U 3,480,000	49U	49U	49U 2,632,000		I93 159,940
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 11,230,000	29U 23,295,000	39U 7,995,000	49U	49U 26,530,000	49U	49U	I89 649,741
9. Other-Specify Corp Purp	19U 15,538,228	29U 4,220,000	39U 2,983,786	49U 16,774,442	49U	49U	49U	I89 582,210
10. PW Bldg	19U 1,165,000	29U	39U 150,000	49U 1,015,000	49U	49U	49U	I89 34,675
11. Golf Course	19U 1,009,071	29U	39U 78,397	49U 337,538	49U	49U 593,136	49U	I89 38,083
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	41,808,492	30,147,000	16,050,295	21,336,980	26,530,000	8,038,217	0	1,700,390

B. Short-term debt

Amount - Omit cents

61V \$

64V \$

Outstanding as of JULY 1, 2014

Outstanding as of JUNE 30, 2015

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		19,985,410	36,974,492	
	2,079,192	14,909,890				

REMARKS

V98